

WOLLMUTH MAHER & DEUTSCH LLP

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SECURITIES AND EXCHANGE COMMISSION
CORPORATE FINANCE



07027771

October 29, 2007

SUPPL

The Office of Corporate Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

Re: Marks & Spencer p.l.c. (File No. 82-1961)
Submission of Information Pursuant to Rule 12g3-2(b)

Ladies and Gentlemen:

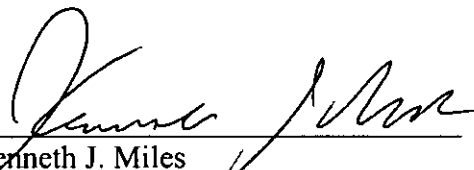
On behalf of our client, Marks & Spencer p.l.c. (File No. 82-1961), and pursuant to their exemption under Rule 12g3-2(b), please find enclosed two (2) copies of the following announcement released to the London Stock Exchange:

<u>Announcement</u>	<u>Issue Date</u>
1. TR-1(i): Notification of Major Interests in Shares	October 29, 2007

Please acknowledge your receipt of this information by date stamping the second copy of this transmittal letter and its attached copy of the above announcement and returning it to us in the enclosed stamped, self-addressed envelope.

Very truly yours,

By:


Kenneth J. Miles

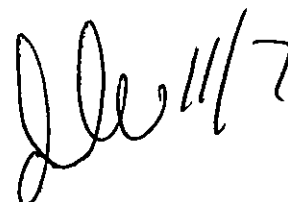
Authorized Representative

Enclosure

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TR-1(i): NOTIFICATION OF MAJOR INTERESTS IN SHARES

1. Identity of the issuer or the underlying issuer of existing shares to which voting rights are attached (ii):

MARKS AND SPENCER GROUP PLC

2. Reason for the notification (please place an X inside the appropriate bracket/s):

An acquisition or disposal of voting rights: (X)

An acquisition or disposal of financial instruments which may result in the acquisition of shares already issued to which voting rights are attached: ()

An event changing the breakdown of voting rights: ()

Other (please specify) : ()

.....

3. Full name of person(s) subject to the notification obligation (iii):

LEGAL & GENERAL GROUP PLC (L&G)

4. Full name of shareholder(s) (if different from 3.) (iv):

LEGAL & GENERAL ASSURANCE (PENSIONS MANAGEMENT) LIMITED (PMC)

5. Date of the transaction (and date on which the threshold is crossed or reached if different) (v):

17-10-07

6. Date on which issuer notified:

26-10-07

7. Threshold(s) that is/are crossed or reached:

FROM 3% TO 4% (L&G)

8. Notified details:

.....

A: Voting rights attached to shares

Class/type of shares
if possible using the
ISIN CODE

Situation previous to the Triggering transaction
(vi)

Number of shares

Number of voting Rights
(viii)

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LEGAL & GENERAL
ASSURANCE

ORDINARY 25P 59,701,585 59,701,585
 SHARES
 ISIN: GB0031274896

Resulting situation after the triggering transaction (vii)

Class/type of shares **Number of shares** **Number of voting rights (ix)** **% of voting rights**
 if possible using the
 ISIN CODE

	Direct	Direct (x)	Indirect (xi)	Direct	Indirect
ORDINARY 25P SHARES ISIN: GB0031274896	70,500,277	70,500,277		4.14%	

B: Financial Instruments

Resulting situation after the triggering transaction (xii)

Type of financial instrument	Expiration Date (xiii)	Exercise/Conversion Period/ Date (xiv)	Number of voting rights that may be acquired if the instrument is exercised/ converted.	% of voting rights

Total (A+B)
Number of voting rights **% of voting rights**

70,500,277 4.14%

9. Chain of controlled undertakings through which the voting rights and/or the financial instruments are effectively held, if applicable ^(xv):

Legal & General Group Plc (Direct and Indirect) (Group)	
Legal & General Investment Management (Holdings) Limited (LGIMH) (Direct and Indirect)	
Legal & General Investment Management Limited (Indirect) (LGIM)	
Legal & General Group Plc (Direct) (L&G) (70,500,277 – 4.14% = LGAS, LGPL & PMC)	
Legal & General Investment Management (Holdings) Limited (Direct) (LGIMHD)	Legal & General Insurance Holdings Limited (Direct) (LGIH)

(61,205,620 – 3.59%)	
Legal & General Assurance (Pensions Management) Limited (61,205,620 – 3.59% = PMC)	Legal & General Assurance Society Limited (LGAS & LGPL)
	Legal & General Pensions Limited (Direct) (LGPL)

Proxy Voting:

10. Name of the proxy holder:

N/A

11. Number of voting rights proxy holder will cease to hold:

N/A

12. Date on which proxy holder will cease to hold voting rights:

N/A

13. Additional information:

Text taken from disclosure

Notification using the total voting rights figure of 1,701,672,278

Please note this notification has been delayed due to the large number of disclosures required following a substantial amount of new business which has come to us in the form of an in-specie transfer.

14. Contact name:

ANTHONY CLARKE

15. Contact telephone number:

020 8718 9940

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(vi)

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Number of voting Rights
(viii)

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ORDINARY 25P 59,701,585 59,701,585
 SHARES
 ISIN: GB0031274896

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Class/type of shares **Number of shares** **Number of voting rights (ix)** **% of voting rights**
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	Direct	Direct (x)	Indirect (xi)	Direct	Indirect
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Total (A+B)

Number of voting rights	% of voting rights
70,500,277	4.14%

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